

Statement of Activity YTD Comparison

Lawyers Concerned for Lawyers

February 2026

DISTRIBUTION ACCOUNT	TOTAL	
	FEB 1 - FEB 28 2026	JUL 1 2025 - FEB 28 2026 (YTD)
Income		
4010 Grant from SCAO	\$67,560.07	\$558,178.71
4100 Contributions		
4111 Member Contributions	\$37.20	\$11,885.67
4112 Non-Member Contributions	\$52.18	\$14,794.38
4113 Foundation Grants	\$5,000.00	\$15,600.00
4114 Firm Contributions		\$4,825.00
4115 Founders Memorial Fund		\$1,459.37
4116 Corporate Contributions		\$22,600.00
4117 Bar Associations		\$8,737.50
Total for 4100 Contributions	\$5,089.38	\$79,901.92
4300 Other Revenue		
4316 Other Receipts	\$26.12	\$658.06
4380 Program Fees and Honoraria		\$1,750.00
Total for 4300 Other Revenue	\$26.12	\$2,408.06
Total for Income	\$72,675.57	\$640,488.69
Cost of Goods Sold		
Gross Profit	\$72,675.57	\$640,488.69
Expenses		
5000 Admin & Prog. Gen'l. Expenses		
4153 Special Event Expenses	\$96.18	\$11,408.08
5010 Salaries & Benefits		
5011 Salaries	\$43,754.98	\$336,141.07
5012 Payroll Taxes	\$3,443.54	\$26,528.62
5013 Retirement Plan	\$1,063.74	\$7,393.37
5016 Insurance-Work Comp/Dis/Life	\$827.74	\$2,219.24
5019 Disability and Life Insurance	\$503.08	-\$115.48
5025 Voluntary Insurance Coverage	\$0.00	\$0.00
Total for 5016 Insurance-Work Comp/Dis/Life	\$1,330.82	\$2,103.76
5018 Medical Costs Reimbursement	\$3,804.74	\$25,413.80
5020 Payroll Expenses	\$92.64	\$1,180.71
5017 Licenses		\$1,295.00
Total for 5010 Salaries & Benefits	\$53,490.46	\$400,056.33
5100 Rent & Utilities		
5131 Rent	\$5,861.27	\$45,465.00
5132 Telephone and Internet	\$700.74	\$5,655.36
Total for 5100 Rent & Utilities	\$6,562.01	\$51,120.36

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DISTRIBUTION ACCOUNT	TOTAL	
	FEB 1 - FEB 28 2026	JUL 1 2025 - FEB 28 2026 (YTD)
5200 Office Expenses		
5230 Copier Lease	\$244.11	\$1,950.00
5237 Bank Service Charges	\$89.97	\$95.63
5239 Fundraising Fees	\$2.20	\$427.29
5260 Depreciation	\$457.00	\$3,725.84
5265 Technology	\$87.00	\$636.74
5270 Database Expense	\$417.00	\$3,336.00
5219 Meeting Expense		\$200.24
5233 Office Equip and Maint.		\$1,415.00
5234 Office Supplies		\$935.61
5235 Printing - Office Supplies		\$726.70
5236 Postage - General		\$158.75
5238 Insurance-Dir Off & Gen'l Liab		\$3,894.82
5241 Service Recognition		\$223.70
Total for 5200 Office Expenses	\$1,297.28	\$17,726.32
5300 Accounting		
5301 Accounting	\$550.54	\$17,905.21
Total for 5300 Accounting	\$550.54	\$17,905.21
5500 Travel Expense		
5501 Airline/Hotel	\$256.80	\$2,908.51
5503 Mileage-Parking	\$548.06	\$4,617.45
5502 Meals		\$306.32
Total for 5500 Travel Expense	\$804.86	\$7,832.28
5600 Public Awareness		
5601 Website	\$175.00	\$1,494.68
5602 Advertising/Marketing	\$40.00	\$548.50
5603 Postage - Membership & Bulk		\$4,234.78
5604 Printing-Public Awareness		\$11,736.00
5605 Education Outreach		\$480.00
Total for 5600 Public Awareness	\$215.00	\$18,493.96
5021 Staff & Board Cont. Education		
5022 Registration & Fees		\$623.30
5023 Organizational Memberships		\$1,005.00
Total for 5021 Staff & Board Cont. Education		\$1,628.30
5400 Outside Professional Services		\$3,934.50
Total for 5000 Admin & Prog. Gen'l. Expenses	\$63,016.33	\$530,105.34

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DISTRIBUTION ACCOUNT	TOTAL	
	FEB 1 - FEB 28 2026	JUL 1 2025 - FEB 28 2026 (YTD)
5700 Direct Service Expense		
5701 Assmt & Short Term Counsel	\$2,600.00	\$20,800.00
5702 24 Hour Crisis Line	\$1,200.00	\$9,600.00
5703 Group Therapy	\$1,300.00	\$10,400.00
5704 LCL Group Facilitation	\$500.00	\$4,100.00
5706 Treatment Services		\$2,735.87
Total for 5700 Direct Service Expense	\$5,600.00	\$47,635.87
Total for Expenses	\$68,616.33	\$577,741.21
Net Operating Income	\$4,059.24	\$62,747.48
Other Income		
4200 Investment Income		
4215 Interest Income	\$39.16	\$596.67
4216 Investment Interest Income		\$13,726.02
Total for 4200 Investment Income	\$39.16	\$14,322.69
4600 AnniversarySpecial Event Income	\$25,152.60	\$98,324.50
Total for Other Income	\$25,191.76	\$112,647.19
Other Expenses		
Unrealized Gain or Loss		
Total for Other Expenses		
Net Other Income	\$25,191.76	\$112,647.19
Net Income	\$29,251.00	\$175,394.67

Lawyers Concerned for Lawyers
2025-2026 YTD Financial Report
as of 2/28/2026
(Preliminary before audit)

											YTD Budget vs.											
											Actual -											
											Percentage											
											25 - 26 Budget	Remaining Budget		Jul -	8.33%							
														Aug -	16.67%							
														Sept -	25.00%							
														Oct -	33.33%							
														Nov -	41.67%							
														Dec -	50.00%							
														Jan -	58.33%							
														Feb -	66.67%							
														Mar -	75.00%							
														April -	83.33%							
														May -	91.67%							
														Jun -	100.00%							
Ordinary Income/Expense																						
Receipts																						
4010 - Grant from SCAO											\$ 68,283.70	\$ 67,560.07	\$ 52,864.58	\$ 14,695.49	\$ 558,178.71	\$ 422,916.67	\$ 135,262.04	131.98%	\$ 634,375.00	\$ 76,196.29		
4100 - Contributions																						
4111 - Member Contributions											1,037.20	37.20	1,666.67	\$ (1,629.47)	11,885.67	13,333.33	(1,447.66)	89.14%	20,000.00	8,114.33		
4112 - Non-Member Contributions											1,532.17	52.18	1,666.67	\$ (1,614.49)	14,794.38	13,333.33	1,461.05	110.96%	20,000.00	5,205.62		
4113 - Foundation Grants											-	5,000.00 ¹	1,666.67	\$ 3,333.33	15,600.00	13,333.33	2,266.67	117.00%	20,000.00	4,400.00		
4114 - Firm Contributions											50.00	-	1,250.00	\$ (1,250.00)	4,825.00	10,000.00	(5,175.00)	48.25%	15,000.00	10,175.00		
4115 - Founders Memorial Fund											-	-	500.00	\$ (500.00)	1,459.37	4,000.00	(2,540.63)	36.48%	6,000.00	4,540.63		
4116 - Corporate Contributions											-	-	1,666.67	\$ (1,666.67)	22,600.00	13,333.33	9,266.67	169.50%	20,000.00	(2,600.00)		
4117 - Bar Associations											600.00	-	1,416.67	\$ (1,416.67)	8,737.50	11,333.33	(2,595.83)	77.10%	17,000.00	8,262.50		
Total 4100 - Contributions											\$ 3,219.37	\$ 5,089.38	\$ 9,833.33	\$ (4,743.95)	\$ 79,901.92	\$ 78,666.67	\$ 1,235.25	101.57%	\$ 118,000.00	\$ 38,098.08		
4200 Investment Income																						
4215 - Interest Income											\$ 21.17	39.16	\$ 166.67	\$ (127.51)	\$ 596.67	\$ 1,333.33	\$ (736.66)	44.75%	\$ 2,000.00	\$ 1,403.33		
4216 - Investment Income													1,250.00	\$ (1,250.00)	13,726.02	10,000.00	3,726.02	137.26%	15,000.00	1,273.98		
Total 4200 Investment Income											\$ 21.17	\$ 39.16	\$ 1,416.67	\$ (1,377.51)	\$ 14,322.69	\$ 11,333.33	\$ 2,989.36	126.38%	\$ 17,000.00	\$ 2,677.31		
4300 - Other Revenue																						
4316 - Other Receipts											-	26.12 ²	\$ 83.33	\$ (57.21)	\$ 658.06	\$ 666.67	\$ (8.61)	98.71%	\$ 1,000.00	\$ 341.94		
4380 - Program Fees and Honoraria											-	-	458.33	\$ (458.33)	1,750.00	3,666.67	(1,916.67)	47.73%	5,500.00	3,750.00		
Total 4300 Other Revenue											\$ -	\$ 26.12	\$ 541.67	\$ (515.55)	\$ 2,408.06	\$ 4,333.33	\$ (1,925.27)	55.57%	\$ 6,500.00	\$ 4,091.94		
Total Receipts											\$ 71,524.24	\$ 72,714.73	\$ 64,656.25	\$ 8,058.48	\$ 654,811.38	\$ 517,250.00	\$ 137,561.38	126.59%	\$ 775,875.00	\$ 121,063.62		
Expense																						
5000 - Admin & Prog. Gen'l. Expenses																						
5010 - Salaries & Benefits																						
5011 - Salaries											\$ 43,754.98	43,754.98	\$ 43,229.17	\$ 525.81	\$ 336,141.07	\$ 345,833.33	\$ (9,692.26)	97.20%	\$ 518,750.00	\$ 182,608.93		
5012 - Payroll Taxes											3,491.66	3,443.54	3,328.75	114.79	26,528.62	26,630.00	(101.38)	99.62%	39,945.00	13,416.38		
5013 - Retirement											1,063.74	1,063.74	1,296.92	(233.18)	7,393.37	10,375.33	(2,981.96)	71.26%	15,563.00	8,169.63		
5016 - Insurance-Workers Comp/STD/Life												827.74	291.67	536.07	2,219.24	2,333.33	(114.09)	95.11%	3,500.00	1,280.76		
5017 - Licenses											380.00	-	83.33	(83.33)	1,295.00	666.67	628.33	194.25%	1,000.00	(295.00)		
5018 - Medical Costs Reimbursement											4,190.81	3,804.74	3,750.00	54.74	25,413.80	30,000.00	(4,586.20)	84.71%	45,000.00	19,586.20		
5019 - Disability and Life Insurance											(154.64)	503.08	-		(618.56)	-	(618.56)		-	618.56		
5020 - Payroll Expenses											166.59	92.64	129.17	(36.53)	1,180.71	1,033.33	147.38	114.26%	1,550.00	369.29		
Total 5010 - Salaries & Benefits											\$ 52,893.14	\$ 53,490.46	\$ 52,109.00	\$ 878.38	\$ 399,553.25	\$ 416,872.00	\$ (17,318.75)	95.85%	\$ 625,308.00	\$ 225,754.75		
5021 - Staff & Board Cont. Education																						
5022 - Registration & Fees											\$ 150.00	-	\$ 250.00	\$ (250.00)	\$ 623.30	\$ 2,000.00	\$ (1,376.70)	31.17%	\$ 3,000.00	\$ 2,376.70		
5023 - Organizational Memberships												-	250.00	(250.00)	1,005.00	2,000.00	(995.00)	50.25%	3,000.00	1,995.00		
5024 - Educational Materials												-	-	-	-	-	-	0.00%	-	-		
Total 5021 - Staff & Board Cont. Education											\$ 150.00	\$ -	\$ 500.00	\$ (500.00)	\$ 1,628.30	\$ 4,000.00	\$ (2,371.70)	40.71%	\$ 6,000.00	\$ 4,371.70		
5100 - Rent & Utilities																						
5131 - Rent											\$ 5,861.27	5,861.27	\$ 5,742.58	\$ 118.69	\$ 45,465.00	\$ 45,940.67	\$ (475.67)	98.96%	\$ 68,911.00	\$ 23,446.00		
5132 - Telephone and Internet											700.74	700.74	750.00	(49.26)	5,655.36	6,000.00	(344.64)	94.26%	9,000.00	3,344.64		
Total 5100 - Rent & Utilities											\$ 6,562.01	\$ 6,562.01	\$ 6,492.58	\$ 69.43	\$ 51,120.36	\$ 51,940.67	\$ (820.31)	98.42%	\$ 77,911.00	\$ 26,790.64		
5200 - Office Expenses																						
5219 - Meeting Expense											-		\$ 25.00	\$ (25.00)	\$ 200.24	\$ 200.00	\$ 0.24	100.12%	\$ 300.00	\$ 99.76		
5230 - Copier Lease											244.11	244.11	233.33	10.78	1,950.00	1,866.67	83.33	104.46%	2,800.00	850.00		

				Actual Jan '26	Actual Feb '26	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	25 - 26 Budget	Remaining Budget	Jul -	8.33%
Special Event Expenses															
	4153 - Special Event Expenses			\$ 2,074.11	96.18	\$ 3,333.33	\$ (3,237.15)	\$ 11,408.08	\$ 26,666.67	\$ (15,258.59)	42.78%	\$ 40,000.00	\$ 28,591.92		
	Net Other Income			\$ 30,597.79	\$ 25,056.42	\$ 3,750.00	\$ 21,306.42	\$ 86,916.42	\$ 30,000.00	\$ 56,916.42	289.72%	\$ 45,000.00	\$ (41,916.42)		
	Net Income			\$ 33,262.32	\$ 29,251.00	\$ (4,022.42)	\$ 33,776.50	\$ 175,897.75	\$ (32,179.33)	\$ 208,077.08	-546.62%	\$ (48,269.00)	\$ (223,966.75)		
Jon Tynjala, Executive Director															
	1	Fredrikson & Byron annual grant													
	2	Voluntary insurance payment - 1 staff member													
	3	Check and deposit slip order													
	4	Includes annual Quickbooks Online renewal													
	5	Includes State of MN Charitable Organization filing and preparation of filings													
	6	CoLAP Directors Day airfare													
	7	Includes Duluth, Owatonna, Montevideo, Rochester													

Lawyers Concerned for Lawyers

Balance Sheet

As of February 28, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1014 Old National Money Market Premier Business	112,400.65
1015 Old National Access Business	123,394.26
1016 Old National CDs	0.00
CD-2401-08082026	25,000.00
CD-4609-08082026	25,000.00
CD-6583-08072026	54,575.34
CD-8788-08072026	104,575.34
CD-9923-08072026	104,575.34
Total 1016 Old National CDs	313,726.02
1040 Petty cash	63.65
Total Bank Accounts	\$549,584.58
Accounts Receivable	
1110 Accounts Receivable	167,343.77
11200 Pledges receivable	50.00
Total Accounts Receivable	\$167,393.77
Other Current Assets	
1350 Prepaid Expenses	7,026.59
1499 Undeposited Funds	15,050.00
1510 PayPal	35.00
Total Other Current Assets	\$22,111.59
Total Current Assets	\$739,089.94
Fixed Assets	
1400 Computer Hardware	49,628.87
1425 Leasehold Improvements	2,147.49
1450 Office Equipment	18,230.30
1460 Website Development	11,249.50
1475 Accumulated Depreciation	-75,122.68
1480 ROU Asset	51,695.07
Total Fixed Assets	\$57,828.55
Other Assets	
1700 Security Deposit	3,786.00
Total Other Assets	\$3,786.00
TOTAL ASSETS	\$800,704.49

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	9,952.30
Total Accounts Payable	\$9,952.30
Other Current Liabilities	
2220 Accrued Vacation	13,028.15
2250 Long-Term Lease Liability	18,533.53
2260 Short-Term Lease Liability	35,446.31
Total Other Current Liabilities	\$67,007.99
Total Current Liabilities	\$76,960.29
Total Liabilities	\$76,960.29
Equity	
3900 Unrestricted Net Assets	482,432.97
3905 Temp Restricted Net Assets	65,916.56
Net Revenue	175,394.67
Total Equity	\$723,744.20
TOTAL LIABILITIES AND EQUITY	\$800,704.49

Statement of Cash Flows
Lawyers Concerned for Lawyers
February 2026

FULL NAME	TOTAL
OPERATING ACTIVITIES	
Net Income	\$29,251.00
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1110 Accounts Receivable	-\$64,610.07
1510 PayPal	\$550.00
2000 Accounts Payable	-\$3,775.12
Out Of Scope Agency Payable	\$0.00
Total for Adjustments to reconcile Net Income to Net Cash provided by operations:	-\$67,835.19
Net cash provided by operating activities	-\$38,584.19
INVESTING ACTIVITIES	
1475 Accumulated Depreciation	\$457.00
Net cash provided by investing activities	\$457.00
FINANCING ACTIVITIES	
NET CASH INCREASE FOR PERIOD	-\$38,127.19
Cash at beginning of period	\$602,761.77
CASH AT END OF PERIOD	\$564,634.58

**Lawyers Concerned for Lawyers
Founder's Fund
Income & Expense Statement
February 28, 2026
(Preliminary before audit)**

Beginning Balance as of: **February 1, 2026** \$ 78,237.27

Income:

Contributions

Memorials

Grant

Other

No activity

Total Income \$ -

Expenses:

Medication Grant

Psychiatric/Counseling Visits

Rehabilitation Centers

Treatment related expenses

Other -

No activity \$ -

Total Expenses \$ -

February 28, 2026 \$ 78,237.27